

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division  
Industry Circular No. 54-1

August 13, 1954

Establishment of New System of Communication  
with the Alcohol and Tobacco Industries

Proprietors of industrial alcohol, alcoholic  
beverage, and tobacco establishments;  
permittees; and others concerned:

1. The purpose of this industry circular is to establish a new system of communication with the alcohol and tobacco industries whereby the Alcohol and Tobacco Tax Division will be enabled to make announcements, issue preliminary information and explanatory comments concerning existing or forthcoming instructions, and provide advisory instructions for the guidance of the industries.

2. It is believed that there will be many occasions when advance notice of pending legislation or of proposed regulations or other official instructions may be helpful to industry members in making preparations for implementing new requirements or procedures.

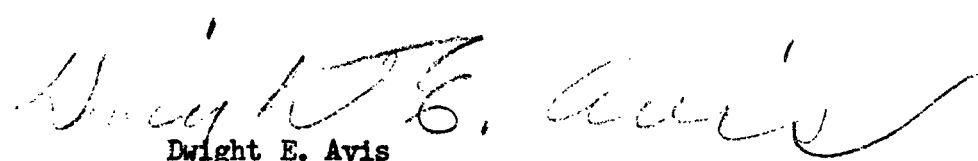
3. Currently, there are two major areas in which the use of such notices is already contemplated. First, an extensive study of the supervisory controls presently employed at registered distilleries, fruit distilleries, industrial alcohol plants and bonded warehouses is now underway. This study is intended to develop and effect changes in procedures which will afford proprietors greater flexibility in their operations and at the same time, permit the Alcohol and Tobacco Tax Division to perform its functions more economically. Second, extensive changes in regulations and related procedures will be necessary to activate the provisions of the Internal Revenue Code of 1954. In these areas, as well as in others, industry circulars will serve to supply information of an explanatory or supplementary nature, to invite comments concerning experimental procedures, and to carry announcements of transitory value.

4. A system of numbering the industry circulars by calendar year will be instituted; for example, the number assigned to the present announcement is Industry Circular No. 54-1, meaning the first circular issued in 1954. Industry circulars will carry a

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subject classification as a matter of convenience in filing and reference. Generally, industry circulars will be addressed to only that segment or segments of the industries which are directly concerned. For example, an announcement which is believed to be of interest only to brewers would not be addressed to other members of the industry.

5. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:PP.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

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